

# Center for Educational Performance and Information

## *Michigan Student Data System Section 25e User Guide*

**Last Updated: 11/7/2018**

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## Introduction

Section 25e of the State School Aid Act (MCL 388.1625e, Public Act 60 of 2013) was created for fiscal year 2014 to allow any school district to claim pro-rated full-time equivalency for pupils who transfer after the Fall Pupil Membership Count Day.

CEPI worked with representatives of the Michigan Department of Education Office of State Aid and School Finance and the Department of Technology, Management and Budget Agency Services to review the legislative requirements and develop preliminary plans. Work group sessions were held with intermediate school district auditors and district pupil accounting personnel to gather input on format and functionality.

This user guide provides detailed information about the process for both district users and ISD auditors.

## Process Outline

Below is an outline of the process for requesting pro-rated FTE in the MSDS under Section 25e:

When?	Who?	Activities
After Fall General Collection certification deadline, prior to Spring Count Date, within 30 days of the transfer	District users	<ol style="list-style-type: none"> <li>1. Submit Student Record Maintenance records containing the Section 25 Component</li> <li>2. Run quality review and certify the SRM Collection.</li> </ol>
Upon SRM Collection certification, through April 15	ISD auditors	<ol style="list-style-type: none"> <li>3. Review requests via the "Manage Section 25 Requests" screen.</li> <li>4. Approve, edit and deny requests</li> </ol>
Upon auditor denial (if applicable)	District users	If necessary, resubmit requests via new SRM records and certify the SRM Collection.
Upon auditor approval (if applicable)	CEPI	5. Modify the DS4061/DS4120 and Audit Narrative
Second business day of every month	MDE	6. Office of State Aid and School Finance extracts aggregate FTE counts for each district to process state aid payments. Requests must be approved by this date to be reflected in that month's payment.

## District Submission

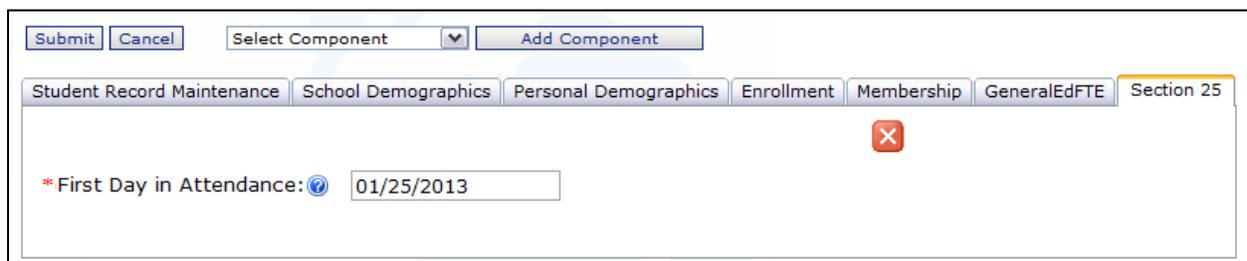
In order to request a pro-rated share of FTE for a pupil who enrolled in your district after the Fall Pupil Membership count date, you must submit and certify a record for the pupil in the SRM Collection within 30 days after the transfer, or 30 days after the Fall General Collection certification deadline, whichever is later (see certification note on the next page). You may add one pupil at a time via online entry or upload a file. Please refer to the [MSDS District User Training Manual](#) for detailed instructions on online entry and/or file upload.

Note: pupils who were not counted by any Michigan local education agency, public school academy or ISD on the Fall Pupil Membership count date are NOT eligible for a Section 25e FTE transfer.

### Section 25 Component → First Day in Attendance Characteristic

Each SRM record must contain the Section 25 Component and the First Day in Attendance characteristic. Enter the date that the pupil first attended classes in the school district, or for online classes, the date that the pupil first logged in to the first online class. Additional business rules:

- The date must be after the Fall Pupil Membership count date (first Wednesday in October) and must be before the Spring Supplemental count date (second Wednesday in February).
- The date must be on or prior to the As of Date characteristic in the SRM Component.
- The date must be on or after the Enrollment Date characteristic in the Enrollment Component.



The screenshot shows a software interface for entering student data. At the top, there are buttons for 'Submit', 'Cancel', and 'Add Component', along with a 'Select Component' dropdown menu. Below this is a horizontal navigation bar with tabs for 'Student Record Maintenance', 'School Demographics', 'Personal Demographics', 'Enrollment', 'Membership', 'GeneralEdFTE', and 'Section 25'. The 'Section 25' tab is currently selected. In the main content area, there is a red 'X' icon and a text input field labeled '\* First Day in Attendance:' with a calendar icon and the date '01/25/2013' entered.

### FTE

Enter the pupil's General Ed and Special Ed FTE (if applicable) based on the pupil's current status (e.g., full-time or part-time). The total FTE submitted in the SRM record must be **greater than 0** and **less than or equal to the total FTE submitted in the Fall General Collection**. It is recommended, prior to submitting the Section 25e request, that district users review the student history screen to find the total FTE from the Fall General Collection.

For pupils who are eligible for Section 53 FTE, the MDE Office of Special Education has provided the following guidance:

- Pupils must have either an active Individualized Education Program or an Individualized Family Service Plan indicating that the pupil is Michigan mandatory special education eligible as defined in sections 300.320 through 300.324 of the 34 Code of Federal Regulations
- If the Section 25e adjustment results in a gain of Section 53 FTE, the same documentation required for new section 53a pupils is required to be submitted to OSE. The documentation will be reviewed and approved before the FTE is added to the district's Section 53a verification list. For further information and instructions, go to OSE's [Section 53a web page](#).
- If the Section 25e adjustment results in a loss of Section 53 FTE, no further action is required. OSE will receive a report from CEPI that includes these adjustments and will process them automatically.
- OSE will send an updated Section 53a verification list to each affected district after all Section 25e adjustments are processed. This list will only include the final approved FTE for each pupil; therefore, if your district wishes to reference the original Fall approved Section 53 FTE (prior to Section 25e adjustments), please retain copies of prior verification lists.

## Certification

- Section 25e requests may not be certified until **after the Fall General Collection certification deadline**. Until this date, the Fall Pupil Membership data are not considered final.
- Section 25e requests must be certified **before the Spring Supplemental Count Date**.
- As mentioned in the legislation, requests must be submitted within 30 calendar days after the transfer, or 30 days after the Fall General Collection certification deadline, whichever is later. According to a [Feb. 20, 2014 MDE memo](#), initial requests not submitted within 30 days "may be reported by the district using a modified first date of attendance that complies with the timeframe prescribed by the legislation. In doing so, the membership for the pupil will be prorated according to the modified first date of attendance reported." However, the MSDS cannot enforce this requirement, because any resubmissions that occur outside of the original 30-day window would not be allowed. Initial requests not submitted within 30 days are subject to modification by your ISD auditor.

## ISD Auditor Approval

Once the SRM Collection containing the Section 25e request(s) is certified, the requests will appear in a screen for the receiving district's ISD Auditor to review. This screen displays data submitted by the districts affected by the Section 25e requests. The request for the submitting district will be in **bold**. This screen includes a breakdown of FTE data, enrollment and attendance data, days remaining in the school year, and the system-calculated FTE amount to be adjusted.

This screen will populate upon certification of the SRM record, based on the presence of the Section 25 Component. For ISD auditors, a list of requests will appear for districts they have access to. District users will be able to view requests they have submitted in a read-only format.

To access the screen, click the **Section 25 menu** and choose **Manage Section 25 Requests**.

▼ Alex (4444444444) - New (11/20/2014)

Student: Alex UIC: 4444444444

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2014 General Collection 2014-2015	Genesee ISD / District A (99010/00001)	1.00	1.00	0.00	0.00	06/23/2011			-0.76	0.00
<b>Student Record Maintenance 2014-2015</b>	<b>Genesee ISD / District B (99020/00008)</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>06/23/2011</b>	<b>10/07/2014</b>	<b>80</b>	<b>0.76</b>	<b>0.00</b>

Comments:

Response Date:

Request Date: 11/20/2014

Response By:

Status: New

The auditor may request documentation from the district to verify proof of enrollment and attendance. Based on this documentation and the information submitted in the SRM record, the auditor will do one or more of the following:

- Approve the request as submitted
- Edit the request to correct FTE and attendance information, prior to approval
- Deny the request with comments.

Additional information about the "Manage Section 25 Requests" screen:

- Users may click the student's UIC to access his/her student history.
- By default, the Fall General Collection FTE will reflect the data certified by the district. If the ISD auditor performs a student-level FTE adjustment in the Fall Audit Form/Narrative, the adjusted FTE will display.
- The "First Day Attended" and "Remaining Days" columns are populated for SRM records only.
- The "Remaining Days" column is derived based on the [Section 25 financial calendar](#) determined by the date submitted in the "First Day of Attendance" characteristic of the SRM record.
- The "GenEd Adjust" and "SpEd Adjust" columns display the FTE adjustment that will occur if the request is approved. These numbers are calculated using a complex formula explained in Appendix B.
- Auditors will not be able to approve a request when the following scenario occurs:
  - o The same district appears as both the gaining and losing district, AND
  - o Only the above district is listed in the request

This scenario typically occurs when a student leaves the Fall district, enrolls in another district, and then returns to the Fall district prior to the spring count date. In this event, the Fall district's auditor must wait until a Section 25e claim from the other district is approved before approving the Fall district's request. If the other district never submits a Section 25e claim, the auditor can simply deny the request.

- If the request is denied, the system will not take any further action. District users may resubmit the request, if necessary, by submitting and certifying another SRM record with corrected data. A "copy selected to staging" option is available in the staging area to minimize data entry. Please refer to the [MSDS District User Training Manual](#) for more information on this feature.

## Editing a request

If the request was submitted with incorrect FTE and/or First Day in Attendance, ISD auditors have the ability to edit the request prior to approval.

To edit a request, click the **Edit** button.

A new screen will appear.

Student Record Maintenance 2014-2015	Genesee ISD / District B (99020/00008)
--------------------------------------	--

Con

Approve

Edit

Deny

### Edit Section 25 Request

Original Request Information

Student: Alex [redacted]      UIC: 4444444444      Requested Date: 11/20/2014

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2014 General Collection 2014-2015	Genesee ISD / District A (99010/00001)	1.00	1.00	0.00	0.00	06/23/2011			-0.76	0.00
<b>Student Record Maintenance 2014-2015</b>	<b>Genesee ISD / District B (99020/00008)</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>06/23/2011</b>	<b>10/07/2014</b>	<b>80</b>	<b>0.76</b>	<b>0.00</b>

**Modified Values**

Adjusted General Ed FTE

Adjusted Section 52 FTE

Adjusted Section 53 FTE

First Day In Attendance

Modify the General Ed, Section 52, and/or Section 53 FTE and the First Day in Attendance as necessary, and click the **Save** button when finished. To leave the screen without saving, click **Cancel**.

Once the Save button is clicked, you will be returned to the request with the updated changes.

Collection	ISD/District	Tot FTE	Gen FTE	Sec52 FTE	Sec53 FTE	Enrollment Date	First Day Attended	Remaining Days	GenEd Adjust	SpEd Adjust
Fall 2014 General Collection 2014-2015	Genesee ISD / District A (99010/00001)	1.00	1.00	0.00	0.00	06/23/2011			-0.73	0.00
Student Record Maintenance 2014-2015	Genesee ISD / District B (99020/00008)	1.00	1.00	0.00	0.00	06/23/2011	10/10/2014	77	0.73	0.00

Comments:

Please note the following:

- The FTE is based on the pupil's current status (e.g., full-time or part-time) on the first day in attendance. Do not attempt to calculate the FTE adjustment; the system will do this automatically.
- If the original request did not contain Special Ed FTE, the system will not allow auditors to add Special Ed FTE. The request must be denied, and the district will need to resubmit the request with all applicable Special Ed data in addition to the FTE.
- First Day in Attendance cannot be prior to the enrollment date. If the enrollment date is also incorrect, the request must be denied, and the district will need to resubmit the request with the correct dates.

## Filtering Requests

Requests are ordered by request date (certification date of the SRM record). Users can filter the data as indicated below. If the "Show Only Requests From My District(s)" checkbox is unchecked, ISD Auditors can view any Section 25e request (approved or denied) submitted for or against any students in their constituent districts. To maximize system performance, it is recommended to only use this feature in conjunction with the other filter options (such as UIC or District). The checkbox will not function for district users.

Filtered By: Request Status = "New"

Select your filter criteria...

UIC:   
 District:   
 Building:   
 Status:    
 Request Date From:   To:    
 Response Date From:   To:    
 Show Only Requests From My District(s)

The possible status options are as follows:

- **New:** The auditor has yet to approve or deny the request.
- **Approved:** The auditor has approved the request.
- **Denied:** The auditor has denied the request.
- **Denied by System:** The system automatically denied the request for one of the following reasons:
  - A student-level FTE adjustment was made on the Audit Form/Narrative for this student, and the remaining FTE is less than the amount of the FTE in the request.
  - A student-level FTE adjustment was made on the Audit Form/Narrative for this student after a previous Section 25e request was approved. The auditor must approve this request manually (see the Manual Requests section below).
  - A Section 25e request for the same First Day in Attendance was previously approved, and the requested FTE exceeds the available FTE for that date. Example: a request has been approved for district B with 0.75 total FTE using a First Day in Attendance of 10/10/2015. If another district attempts to submit a request with the same date and more than 0.25 FTE, the system will automatically deny the request.
  - The student had an unresolved FTE conflict from the Fall General Collection. If the FTE conflict can be resolved by entering a student-level audit adjustment, the district may resubmit the request. Otherwise, the request must be processed manually.
  - The auditor did not respond to the request by April 15 (see Approval / Denial Cutoff below).

## Manual Requests

The auditor may decide to deny the request and instead make manual FTE adjustments to the Audit Form/Narrative. **Manual adjustments should only be done when absolutely necessary and must be accompanied by a Section 25e request.**

If a Section 25e request is approved, and then the auditor for the Fall district performs a student-level FTE adjustment on the Audit Form/Narrative for the same student, the system will automatically deny all future Section 25e requests for that student, and the requests must be processed manually. This action will prevent the system from adjusting more FTE than a student is eligible for.

If a manual aggregate-level adjustment is made, the request will not be automatically denied because the system cannot determine which student is being adjusted. Therefore, if an aggregate-level adjustment is required, it is strongly recommended that the auditor provide the amount of FTE being adjusted in the "Comments" area of the denied Section 25 request to alert other auditors.

## Approval / Denial Cutoff

The MSDS will allow auditors to approve and deny requests via the Manage Section 25 requests screen through April 15 of each school year. After this date, any pending requests will be automatically denied, and auditors must approve the remaining claims via a manual audit adjustment.

## Audit Form (Unaudited DS4061 / Audited DS4120) Impact

When a Section 25e request is approved, CEPI will update the Fall Audit Form for the affected districts. The Spring Audit Form will remain unchanged, as Section 25e adjustments will always affect the fall count. These updates will occur on an aggregate level only. Student-level updates will not be made.

The following screens will be affected:

### 1. Special Ed tab

Special Education					
ACCT	Description	Sec53a	Resident Sec52	Non-Resident Sec52	Total
110	Programs for Mild Cognitive Impairment	1.00	117.63	2.00	120.63
120	Programs for Moderate Cognitive Impairment	0.00	5.67	0.63	6.30
130	Programs for Severe Cognitive Impairment	0.00	0.00	0.00	0.00
140	Programs for Emotional Impairment	0.00	25.05	1.00	26.05
150	Programs for Learning Disabled	0.00	0.00	0.00	0.00
160	Programs for Hearing Impairment	0.00	6.73	8.72	15.45
170	Programs for Visual Impairment	0.00	0.00	0.00	0.00
180	Programs for Physical or Other Health Impairment	0.00	12.71	0.00	12.71
190	Programs for Severe Multiple Impairment	0.00	0.00	0.00	0.00
191	Early Childhood Special Education (Classroom) Program	0.00	57.57	0.00	57.57
192	Programs for Severe Language Impairment	0.00	10.00	0.00	10.00
193	Programs for Autism Spectrum Disorder	0.00	0.00	0.00	0.00
194	Elementary or Secondary-Level Resource Program	0.00	141.01	0.25	141.26
270	Early Childhood Special Education Services	0.00	0.00	16.00	16.00
<b>Special Education Total</b>		<b>1.00</b>	<b>376.37</b>	<b>28.60</b>	<b>405.97</b>

**Background:** Special Ed FTE is calculated for each Special Ed program code. Only the primary program code for a student is used in the calculation. The columns, which may depend on the values reported in Student Residency characteristic from the Membership Component, are explained as follows:

- Sec53a – Sum of the Section 53 FTE characteristic from the Special Education Component.
- Resident Sec52 – Sum of Section 52 FTE, Residency codes 08 thru 15
- Non-Resident Sec52 – Sum of Section 52 FTE, Residency codes 01 thru 07

If a Section 25e request containing Special Ed FTE is approved, FTE amounts on this tab will be added to the gaining district according to the Student Residency code, Special Ed Program Code, Section 52 FTE and Section 53 FTE submitted in the Section 25 request.

For the district losing funding, FTE amounts on this tab will be decreased according to the Student Residency code, Special Ed Program Code, Section 52 FTE, and Section 53 FTE submitted in that district’s Fall Collection or previous Section 25e request (whichever was more recent).

## 2. General Ed tab

Reset Forms Go to Narrative Recalculate Save Print

Special Ed **General Ed** Additional Information Residency Information Adult Ed JULY Adult Ed SEP Summary Students - Gen&Spec Ed Students - Ad Ec

**K-12 Pupil Membership (FTE) in General Education**

Grade	FTE w/o Graded Alt Ed	FTE Graded Alt Ed Only	Total
Kindergarten	101.00	0.00	101.00
First Grade	83.36	0.00	83.36
Second Grade	84.56	0.00	84.56
Third Grade	76.27	0.00	76.27
Fourth Grade	89.43	0.00	89.43
Fifth Grade	72.04	0.00	72.04
Sixth Grade	93.58	0.00	93.58
Seventh Grade	99.31	1.00	100.31
Eighth Grade	102.56	0.00	102.56
Ninth Grade	263.17	4.00	267.17
Tenth Grade	373.44	17.10	390.54
Eleventh Grade	245.75	44.93	290.68
Twelfth Grade	322.49	44.21	366.70
Special Education Transition	0.00	0.00	0.00
Alternative Education	0.00	0.00	0.00
<b>Total General Ed</b>	<b>2006.96</b>	<b>111.24</b>	<b>2118.20</b>

**Background:** General Ed FTE is calculated for each grade or setting. The columns are explained as follows:

- FTE w/o Graded Alt Ed – Students who **do not have** a Program Eligibility Participation code of 9220 (Alternative Education).
- FTE Graded Alt Ed Only – Students in Grade/Setting 00-12 who **have** a Program Eligibility Participation code of 9220 (Alternative Education).

If a Section 25e request containing General Ed FTE is approved, FTE amounts on this tab for the gaining district will be added to the grade or setting submitted in the Section 25e request and the appropriate column depending on whether or not Program Eligibility Participation code 9220 was submitted.

For the district losing funding, FTE amounts on this tab will be decreased from the grade or setting submitted in that district's Fall Collection or previous Section 25e request (whichever was more recent) and the appropriate column depending on whether or not Program Eligibility Participation code 9220 was submitted.

### 3. Additional Information tab

#### LEA Display:

Grade	Special Education	General Education	Total
Non-public resident of district	0.16	3.16	3.32
Non-resident pupils without release	0.00	0.00	0.00
Special Ed and General Ed FTE (Sec. 24)	0.00	0.00	0.00

Updated By: Linda S Ross on 1/29/2010      Audited By: Linda S Ross on 1/29/2010

**Background:** The totals are sums of the General Education and Special Education (adding section 52 and 53 together) for students submitted with the following Student Residency codes:

Row	Submitted Residency Code
Non-public resident of district	08 or 15
Non-resident pupils without release	05
Special Ed and General Ed FTE (Section 24)	09

If a Section 25e request is approved, FTE amounts on this tab will be added to the gaining district if one of the above residency codes was submitted in the Section 25e request.

For the district losing funding, FTE amounts on this tab will be deducted if one of the above residency codes was submitted in that district's Fall Collection or previous Section 25e request (whichever was more recent).

#### PSA Display:

Special Ed	General Ed	Additional Information	Summary	Students - Gen&Spec Ed	Students - Ad Ed
Additional Information on K-12 Pupils					
Grade	Special Education	General Education	Total		
For PSAs authorized by a local district and submitting pupil membership count for the first time this September, how many FTE counted in September were counted by the authorizing district in the previous February	0.00	0.00	0.00		
Non-public resident of district	0.00	0.00	0.00		
Non-resident pupils without release	0.00	0.00	0.00		
Special Ed and General Ed FTE (Sec. 24)	0.00	0.00	0.00		
New Grade levels for 2010-2011 that have never been offered previously. (K indicates Kindergarten.)			<input type="checkbox"/> K-Kindergarten <input type="checkbox"/> 01-First Grade <input type="checkbox"/> 02-Second Grade <input type="checkbox"/> 03-Third Grade		

**Background:** The totals for the **For PSAs authorized by a local district...** row are sums of the General Education and Special Education (adding section 52 and 53 together) for students reported in the Fall General Collection with residency code 10.

If a Section 25e request is approved, and the district losing funding is a PSA, FTE amounts for the above row will be decreased if a student was reported with this residency code in that district’s Fall General Collection. FTE will not be added to the gaining district for this row, as this residency code is only reported in the Fall General Collection.

**ISD Display:**

Special Ed	Additional Information	Residency Information	Adult Ed FEB	Adult Ed APR	Summary	Students - Gen&Spec Ed	Students - Ad Ed
Full Time Equivalency Counts							
Category						FTE Count	Total
Emotionally Impaired Students Served by the Department of Community Health						0.00	0.00
Non-Special Education Juvenile Detention Facilities and Child-Caring Facilities						29.00	29.00
Special Education FTE (section 24)						0.00	0.00
Total Special Education students in ISD Programs						217.83	217.83
Updated By:		CEPI Warehouse Extract on 3/30/2009			Audited By:		

**Background:** The FTE Count column contains the sum of FTE based on the following student residency code and FTE type combinations:

Row	FTE Type	Submitted Residency Code
Emotionally Impaired Students Served by the Department of Community Health	Section 52	13

Row	FTE Type	Submitted Residency Code
Non-Special Education Juvenile Detention Facilities and Child-Caring Facilities	General Ed	12
Special Education FTE (Section 24):	Section 52	09
Total Special Education students in ISD Programs	Grand total of Special Ed FTE from the Special Ed tab.	N/A

If a Section 25e request is approved for an ISD, FTE amounts on this tab will be increased if one of the above FTE type/residency code combinations was submitted in the Section 25e request.

If the district losing funding is an ISD, FTE amounts on this tab will be decreased if one of the above FTE type/residency code combinations was submitted in that district's Fall Collection or previous Section 25e request (whichever was more recent).

**4. Residency Information tab**

**LEA Display:**

District	Non K-12		Section 105/105C Schools Of Choice		Non-Public Non-Resident		All		Total
	Spec. Ed	Gen. Ed	Spec. Ed	Gen. Ed	Spec. Ed	Gen. Ed	Spec. Ed	Gen. Ed	
Run Community Schools									
82010 City School District	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	2.00
82070 Highland City Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
82090 Park Public Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
82100 Plymouth-Canton Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.03	1.97	2.00
82430 Van Buren Public Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>3.00</b>	<b>9.00</b>	<b>5.00</b>	<b>6.00</b>	<b>19.60</b>	<b>114.08</b>	<b>159.68</b>

Updated By: Linda S Ross on 1/29/2010      Audited By: Linda S Ross on 1/29/2010

**Background:** FTE totals are calculated using the Resident LEA number characteristic. Each column contains a sum of the General Education FTE and Special Education FTE (adding section 52 and 53 together) for students submitted with the following Student Residency codes:

Column	Submitted Residency Code
Non-K12 District	01
Section 105/105C Schools of Choice	02 or 03
Non-Public Non-Resident	04 or 07
All Other	06

If a Section 25e request is approved for an LEA district, FTE amounts on this tab will be increased according to the Resident LEA number submitted in the Section 25e request if one of the above student residency codes were reported. A new row will be added if the submitted Resident LEA number did not previously exist on this tab.

If the district losing funding is an LEA district, FTE amounts on this tab will be decreased from the Resident LEA number submitted for that student in that district’s Fall Collection or Section 25e request (whichever was more recent) if one of the above student residency codes were reported.

**ISD Display:**

District	Section 53 ISD Operated Program	Section 52 ISD Operated Program	School for the Deaf, Blind	Non-SpecEd Juv. Detention Facility or Child Caring Institute	Emotionally Impaired Students Served By DCH	Total
81010 Ann Arbor Public Schools	0.00	84.97	0.00	21.00	0.00	105.97
81020 School District of Ypsilanti	1.00	21.00	0.00	0.00	0.00	22.00
81040 Chelsea School District	10.00	26.00	0.00	0.00	0.00	36.00
81050 Dexter Community School District	0.00	17.00	0.00	0.00	0.00	17.00
81070 Lincoln Consolidated School District	0.00	23.94	0.00	3.00	0.00	26.94
81080 Manchester Community	0.00	4.92	0.00	0.00	0.00	4.92
81100 Milan Area Schools	0.00	3.00	0.00	1.00	0.00	4.00
81120 Saline Area Schools	0.00	12.00	0.00	1.00	0.00	13.00
81140 Whitmore Lake Public	0.00	4.00	0.00	1.00	0.00	5.00
81150 Willow Run Community	0.00	9.00	1.00	2.00	0.00	12.00
<b>Total</b>	<b>11.00</b>	<b>205.83</b>	<b>1.00</b>	<b>29.00</b>	<b>0.00</b>	<b>246.83</b>

**Background:** FTE totals are calculated using the Resident LEA number characteristic. Each column contains a sum for students submitted with the following FTE type and Student Residency code(s):

Column	FTE Type	Submitted Residency Code
Section 53 ISD Operated Program	Section 53 FTE	N/A

Column	FTE Type	Submitted Residency Code
Section 52 ISD Operated Program	Section 52 FTE	04, 06, 07, 08, 09, 14 or 15
School for the Deaf, Blind	Section 52 FTE	11
Non-Spec Ed Juv. Detention Facility or Child Caring Institute	General Ed FTE	12
Emotionally Impaired Students Served by DCH	Section 52 FTE	13

If a Section 25e request is approved and the gaining district is an ISD, FTE amounts on this tab will be increased according to the Resident LEA number submitted in the Section 25e request if one of the above student residency codes were reported. A new row will be added if the submitted Resident LEA number did not previously exist on this tab.

If the district losing funding is an ISD, FTE amounts on this tab will be decreased from the Resident LEA number submitted for that student in that district's Fall Collection or previous Section 25e request (whichever was more recent) if one of the above student residency codes were reported.

### 5. Summary tab

Total Adult Ed Participants this Submission	
July Participants for Fall 2013 General Collection	0.00
September Participants for Fall 2013 General Collection	0.00
<b>Total Adult Education Count for Fall 2013 General Collection</b>	<b>0.00</b>
Summary of Membership	
Total Special Education	431.12
Subtract: Non Resident Special Education without Release Form	0.00
<b>Total Adjusted Special Education Count</b>	<b>431.12</b>
K-12 Pupils	9128.74
Subtract: Non Resident General Education without Release Form	0.00
<b>Total Adjusted K-12 Membership Count</b>	<b>9128.74</b>
<b>Total Adjusted K-12 &amp; Special Education FTE</b>	<b>9559.86</b>
Section 25 Net Adjustments	
Special Education Section 25 Adjustments	-0.43
General Education Section 25 Adjustments	-0.31
<b>Total Section 25 Adjustments</b>	<b>-0.74</b>

The rows in the "Section 25 Net Adjustments" section are calculated as follows:

**Special Education Section 25 Adjustments:** Sum of Section 25e adjustments containing Section 52 or Section 53 FTE.

**General Education Section 25 Adjustments:** Sum of Section 25e adjustments containing General Education FTE.

**Total Section 25 Adjustments:** Sum of the General Education Section 25e Adjustments and Special Education Section 25 Adjustments.

## Audit Narrative Impact (Section III tab)

Section I | Section II | **Section III** | Section IV | Section V [Refresh](#)

**III. Specific Findings**

Findings By The Auditor

	Building	Audit Type	Finding	Pupils	FTE	FTE Type	Comments			
	Neithercut Elementary School (02670 )	Desk	S45 - Schools of Choice	1	-1.00	General Ed	Students None	Save	Delete	Copy
A	Freeman School (01320 )	Desk	S9 - Alpha Roster - Pupils not on list but eligible	2	1.60	General Ed	Students None	Save	Delete	Copy
							Students None	Save		

System Generated Findings

	Building	Audit Type	Finding	Pupils	FTE	FTE Type
	Genesee Area Skill Center (05575)	Desk	S82 - Approved Section 25 Adjustments (November)	3	-0.93	General Ed
	Genesee Area Skill Center (05575)	Desk	S82 - Approved Section 25 Adjustments (November)	2	-0.74	Special Ed
	Durant Tuuri Mott School (00974)	Desk	S82 - Approved Section 25 Adjustments (November)	12	-2.36	General Ed
	Durant Tuuri Mott School (00974)	Desk	S82 - Approved Section 25 Adjustments (November)	12	-3.38	Special Ed
	Southwestern Classical Academy (03554)	Desk	S82 - Approved Section 25 Adjustments (November)	6	-1.74	General Ed
	Southwestern Classical Academy (03554)	Desk	S82 - Approved Section 25 Adjustments (November)	4	-0.39	Special Ed

If a section 25e request is approved, an audit finding will be added to the “System Generated Findings” area of the Section III tab. The name given to the finding will depend on the month that the requests are approved. Up to two audit findings per month may be created in order to separate the Special Ed adjustments and General Ed adjustments.

For any Section 25e requests that require manual approval, a “Section 25 Manual Adjustments” finding is available.

System-generated audit findings cannot be modified or deleted. If an auditor approves a Section 25e request in error, a manual Section 25e finding will need to be entered for both the gaining and losing districts to correct the mistake.

System-generated audit findings appear as follows:

- Building: Building in which the FTE is being adjusted
- Audit Type: Desk
- Finding: The appropriate audit finding will display for requests approved in a given month. For example, the December audit finding would populate for requests approved from December 1 – 31.
- Pupils: number of approved requests for that month for a specific FTE type (General Ed or Special Ed)

- FTE: total amount of FTE adjusted for a specific month and FTE type
- FTE Type: General Ed OR Special Ed. Up to two audit findings per month may be created in order to separate the Special Ed adjustments and General Ed adjustments.

## Section 25e Summary Report

This report, found under the Section 25e menu, contains a list of cumulative Section 25e requests submitted between the fall and spring count dates. Requests submitted by the selected district, as well as requests for students claimed against the selected district, will appear. Due to the large number of columns required for the report, it is only available in Excel/CSV format. The initial sort order will be Date of Request and Student Last Name. A sample version of this report is available in Appendix A.

The following table provides a description for each column:

<b>Column</b>	<b>Description</b>
<b>Adjustment Type</b>	Displays "Gain" if FTE adjustment greater than 0, "Loss" if FTE adjustment is less than 0, and "NA" if FTE adjustment is 0.
<b>Request Status</b>	Displays Approved, Denied, Denied by System, or Pending (same as "New" from the Manage Section 25 requests screen). See page 9 for a list of status options.
<b>Date of Request</b>	Certification date of the SRM record containing the Section 25e request
<b>Response Date</b>	The date that the auditor approved/denied the request
<b>Auditor Name</b>	Name of the ISD auditor that approved/denied the request
<b>UIC</b>	Student UIC from the certified SRM record
<b>Last Name</b>	Student Last Name from the certified SRM record
<b>First Name</b>	Student First Name from the certified SRM record
<b>Student ID</b>	Local Student ID from the certified SRM record
<b>Grade</b>	Grade or Setting from the certified SRM record
<b>Prior District Code</b>	The five-digit district code for the losing district.
<b>Prior Building Code</b>	The five-digit building code of the school facility last reported by the losing district
<b>Prior Student Residency</b>	Student Residency code last reported by the losing district
<b>Prior Resident LEA</b>	The five-digit Resident LEA code last reported by the losing district

<b>Column</b>	<b>Description</b>
<b>Prior Special Ed Program</b>	The three-digit Special Education Program Service Code last reported by the losing district, if applicable.
<b>Prior Alt Ed</b>	Displays an X if the losing district last reported Program Participation code "9220"
<b>New District Name</b>	The name of the operating district from the certified SRM record
<b>New District Code</b>	The five-digit code of the operating district from the certified SRM record
<b>New Building Name</b>	The name of the school facility from the certified SRM record
<b>New Building Code</b>	The five-digit school facility code from the certified SRM record
<b>Enrollment Date</b>	Enrollment Date from the certified SRM record
<b>Student Residency</b>	Student Residency code from the certified SRM record
<b>Special Ed Program</b>	The three-digit Special Education Program Service Code from the certified SRM record. This code will only appear on the gaining district's report.
<b>Alt Ed</b>	Displays an "X" if the certified SRM record included Program Participation code "9220"
<b>First Day in Attendance</b>	First Day in Attendance from the certified SRM record
<b>Total FTE</b>	Total amount of General Ed FTE + Section 52 FTE + Section 53 FTE from the certified SRM record
<b>Gen FTE</b>	General Ed FTE from the certified SRM record
<b>Sec52 FTE</b>	Section 52 FTE from the certified SRM record
<b>Sec53 FTE</b>	Section 53 FTE from the certified SRM record
<b>Gen Ed Adjustment</b>	Amount of the General Ed FTE adjustment from the request. This will only display if the status of the request is Pending or Approved.
<b>Sec 52 Adjustment</b>	Amount of the Special Ed Section 52 FTE adjustment from the request. This will only display if the status of the request is Pending or Approved.
<b>Sec 53 Adjustment</b>	Amount of the Special Ed Section 53 FTE adjustment from the request. This will only display if the status of the request is Pending or Approved.
<b>Days Remaining</b>	Number of Days Remaining from the request
<b>Comments</b>	Auditor comments from the approved/denied request

## Appendix A: Section 25 Summary Report sample

### Part 1

Center for Educational Performance and Information - Michigan Student Data System - QA  
**Section 25 Summary Report (Sample)**  
 Collection: Student Record Maintenance 2014-2015  
 Entity: District A (99001)

Adjustment Type	Request Status	Date of Request	Response Date	Auditor Name	UIC	Last Name	First Name	Student Id	Grade	Prior District Code	Prior Building Code	Prior Student Residency	Prior Resident LEA
Loss	Pending	10/27/2014			1111111111			002760	12	99001	10101	14	99001
Loss	Approved	10/27/2014	11/26/2014	ISD Auditor B	1111111112			002759	11	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111113			002166	12	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111114			005449	09	99001	10101	14	99001
Loss	Denied by System	10/27/2014			1111111115			002476	10	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111116			200241	11	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111117			200242	12	99001	10101	14	99001
Loss	Approved	10/27/2014	11/26/2014	ISD Auditor B	1111111118			003172	09	99001	10101	14	99001
Loss	Approved	10/27/2014	11/26/2014	ISD Auditor B	1111111119			002478	11	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111120			005429	09	99001	10101	14	99001
Loss	Denied	10/27/2014			1111111121			002971	10	99001	10101	14	99001
Loss	Pending	10/27/2014			1111111122			200483	12	99001	10101	14	99001

### Part 2

Prior Special Ed Program	Prior Alt Ed	New District Name	New District Code	New Building Name	New Building Code	Enrollment Date	Student Residency	Special Ed Program	Alt Ed	First Day In Attendance	Total FTE	Gen Ed FTE	Sect52 FTE	Sect53 FTE	Gen Ed Adj	Sect52 Adj	Sect53 Adj	Days Remaining	Comments
		District B	99002	Alternative Ed	55511	12/09/200	14			10/02/2014	1	1	0	0	-0.79	0		83	
		District B	99002	Alternative Ed	55511	12/09/200	14			10/03/2014	1	1	0	0	-0.78	0		82	
		District B	99002	Alternative Ed	55511	10/02/200	14			10/04/2014	1	1	0	0	-0.78	0		82	
		District B	99002	Alternative Ed	55511	06/23/201	14			10/07/2014	1	1	0	0	-0.76	0		80	
194		District B	99002	Alternative Ed	55511	09/01/2011	14			10/09/2014	1	0.83	0.17	0	0	0		78	Denied by System - specific first date in
		District B	99002	Alternative Ed	55511	08/27/201	14			10/10/2014	1	1	0	0	-0.73	0		77	
		District B	99002	Alternative Ed	55511	08/27/201	14			10/13/2014	1	1	0	0	-0.72	0		76	
		District B	99002	Alternative Ed	55511	09/20/200	14			10/14/2014	1	1	0	0	-0.71	0		75	Approved
		District B	99002	Alternative Ed	55511	08/25/200	14			10/15/2014	1	1	0	0	-0.7	0		74	It's all good!
		District B	99002	Alternative Ed	55511	06/14/201	14			10/16/2014	1	1	0	0	-0.7	0		73	
		District B	99002	Alternative Ed	55511	08/16/200	14			10/17/2014	1	1	0	0	-0.69	0		72	
		District B	99002	Alternative Ed	55511	09/02/201	14			10/20/2014	1	1	0	0	-0.68	0		71	

This sample is also available as an Excel file. Click the attachments icon  or go to View → Show/Hide → Navigation Panes → Attachments in Adobe Reader to find the file.

# Appendix B: Section 25e FTE Calculation

## Gains

**General Ed FTE** = General Ed FTE from the Sec. 25e request x (# of days remaining / 105)

**Section 52 FTE** = Section 52 FTE from the Sec. 25e request x (# of days remaining / 105)

**Section 53 FTE** = Section 53 FTE from the Sec. 25e request x (# of days remaining / 105)

## Losses

**General Ed FTE** = Total FTE from the gaining district's Sec. 25e request x (Gen Ed FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

**Section 52 FTE** = Total FTE from the gaining district's Sec. 25e request x (Sec. 52 FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

**Section 53 FTE** = Total FTE from the gaining district's Sec. 25e request x (Sec. 53 FTE before gaining district's Sec. 25e request / Total FTE before gaining district's Sec. 25e request) x (# of days remaining / 105)

## Calculation notes

- The system will use up to eight decimal places to perform the calculation, but only two decimal places (e.g., 0.53) will be used to adjust the FTE. The third decimal place will round up for both gains and losses (e.g. 0.528 = 0.53, 0.524 = 0.52). If the calculation causes the total "gain" to be greater than the total "loss," the gain will automatically be reduced to equal the loss.
- When the Total FTE claimed by the gaining district is **the same as** the total FTE originally reported by the losing district, the calculation of the gains and losses are simpler and easier to follow.
- When the Total FTE claimed by the gaining district is **less than** the total FTE originally reported by the losing district, the calculation of the losses are more complex and could be difficult to understand. In some cases, the auditor may disagree with the system-calculated FTE loss and choose to perform a manual adjustment.
- Occasionally, some Section 25 requests are approved out of order. For example, district B submits a request with a December 15 attendance

date, district C submits a request with a January 11 attendance date, but the request from district C is approved first. In this case, the system will do the following:

- Save off the previous adjustment (from district C)
- Perform the adjustments in order by attendance date
- Apply the previous adjustment (from district C)

## Appendix C: Section 25e FTE Calculation Examples

### Example #1

District A submits a student in the Fall General Collection with 1.0 General Ed FTE. District B submits a Section 25e request for 1.0 General Ed FTE using a First Day in Attendance that results in 54 school days remaining.

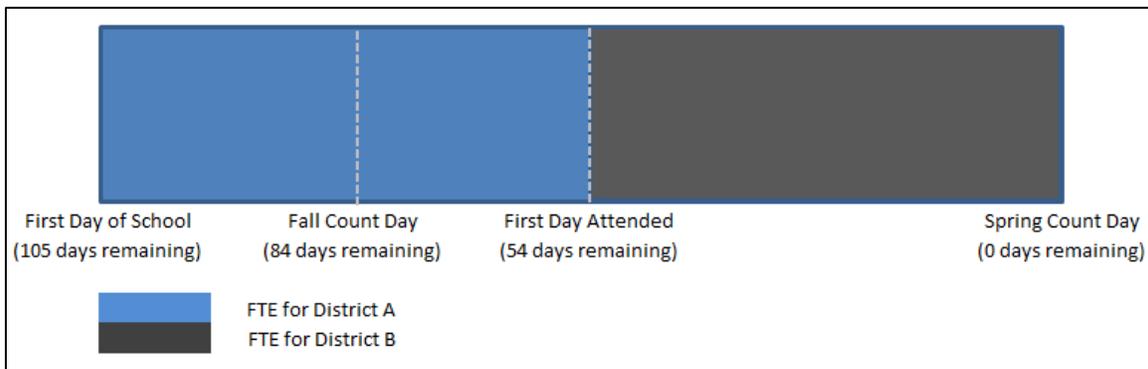
FTE Adjustments:

$$\text{District B General Ed FTE Gain} = 1.0 * (54/105) = 0.51$$

*1.0 Gen Ed FTE from Section 25e request, multiplied by 54 days remaining in school year / 105*

$$\text{District A General Ed FTE Loss} = 1.0 * (1.0/1.0) * (54/105) = -0.51$$

*1.0 Total FTE from Section 25e request, multiplied by (1.0 Gen Ed FTE claimed during Fall Collection divided by 1.0 Total FTE claimed during Fall Collection) multiplied by 54 days remaining in school year / 105*



### Example #2

District A submits a student in the Fall General Collection with 1.0 General Ed FTE. District B submits a Section 25e request for 0.5 General Ed FTE using a First Day in Attendance that results in 36 school days remaining.

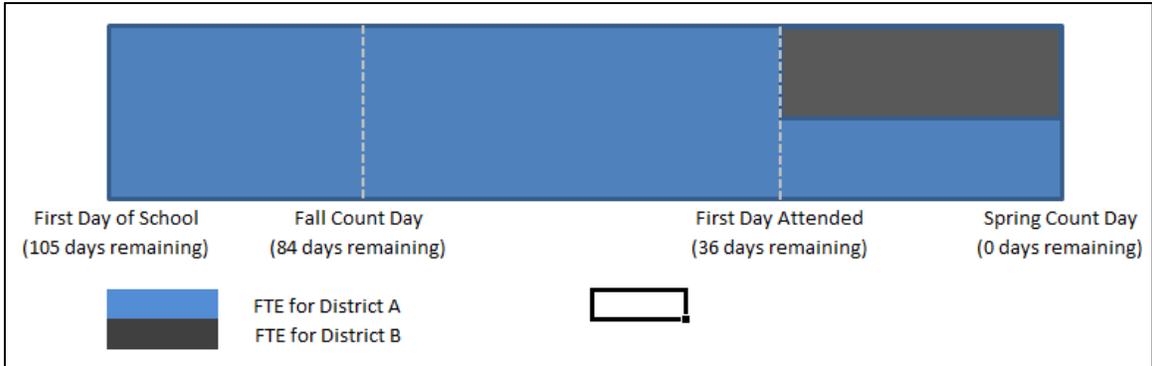
FTE Adjustments:

$$\text{District B General Ed FTE Gain} = 0.5 * (36/105) = 0.17$$

*0.5 Gen Ed FTE from Section 25e request, multiplied by 36 days remaining in school year / 105*

$$\text{District A General Ed FTE Loss} = 0.5 * (1.0/1.0) * (36/105) = -0.17$$

*0.5 Total FTE from Section 25e request, multiplied by (1.0 Gen Ed FTE claimed during Fall Collection divided by 1.0 Total FTE claimed during Fall Collection) multiplied by 36 days remaining in school year / 105*



**Example #3**

District A submits a student in the Fall General Collection with 0.5 General Ed FTE, 0.5 Special Ed FTE. District B submits a Section 25e request for 0.5 General Ed FTE only, using a First Day in Attendance that results in 70 school days remaining.

FTE Adjustments:

District B General Ed FTE Gain =  $0.5 * (70/105) = 0.34$

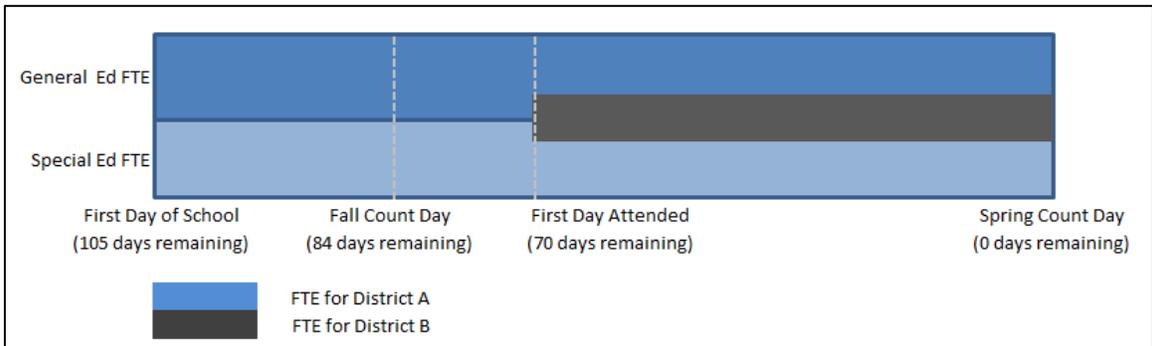
*0.5 Gen Ed FTE from Section 25e request, multiplied by 70 days remaining in school year / 105*

District A General Ed FTE Loss =  $0.5 * (0.5 / 1.0) * (70/105) = -0.17$

*0.5 Total FTE from Section 25e request, multiplied by (0.5 Gen Ed FTE claimed during Fall Collection divided by 1.0 Total FTE claimed during Fall Collection) multiplied by 70 days remaining in school year / 105 (rounded up)*

District A Special Ed FTE Loss =  $0.5 * (0.5 / 1.0) * (70/105) = -0.17$

*0.5 Total FTE from Section 25e request, multiplied by (0.5 Special Ed FTE claimed during Fall Collection divided by 1.0 Total FTE claimed during Fall Collection) multiplied by 70 days remaining in school year / 105 (rounded up)*



In this example, the auditor may feel that the Special Ed FTE should not be reduced. In that event, the auditor may choose to deny the request and perform a manual adjustment.